of these recommendations have been implemented, how many remain to be implemented and the reasons for delay;

(d) what steps are being taken to enhance the resources of the Department so as to provide an environment in the tax officers where the tax-payer would feel free and happy;

(e) what specific steps are being taken to simplify tax procedures so as to facilitate quick disposal of work; and

(f) what steps are being taken as suggested by CBDT Chairman to remove all factors which discourage a trader from participating in the Presumptive Tax Scheme?

THE MINISTER OF STATE IN THE MINISTERY OF FINANCE (SHRI M. V. CHANDRASHEKHARA MURTHY): (a) Yes, Sir.

(b) The Group 'B' officers and staff had been pressing for finalisation of their Cadre Review. The Cadre Review for Group B, C and D has been finalised and 2249 additional posts have been sanctioned in Phase-I, which has been welcomed by officers and staff.

(c) All the recommendations of Chelliah Committee on Tax Administration and Reforms are under consideration of the Government. A part of these have already been implemented in the Budgets of the year 1992-93 and 1993-94. Others are being studied for implementation.

(d) Additional resources have been allocated to the Income Tax Department in the current financial year, which would be utilised to provide a better environment in the Income Tax Offices.

(e) he recommendations in this regard of the Chelliah Committee on Tax Reforms are under consideration of the Government.

(f) Wide publicity has been given to clarifications issued to remove certain apprehensions and doubts about the Presumptive Tax Scheme.

UCO Bank and IOB Facilities to Tobacco Growers

109. DR. YELAMANCHILI SIVAJI: Will the Minister of FINANCE be pleased to state:

(a) what are the norms adopted by UCO bank and Indian Overseas Bank for providing facilities to tobacco trade;

(b) what is the number of tobacco traders who are extended with such facility;

(c) whether it is a fact that non-exporters are also provided facilities by the bank; and

(d) if so, what are the reasons therefor?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE AND THE MINISTER OF STATE IN THE MINISTRY OF PARLIAMENTARY AFFAIRS (DR. ABRAR AHMED): (a) The norms adopted by UCO Bank and Indian Overseas Bank (IOB) for providing facilities to Tobacco Trade are broadly as under:

(i) the parties should be traditional exporters with satisfactory past history and experience;

(ii) limits are sanctioned initially on Indication letters to the parties to be duly supported by LCs/Firm Orders at a later date;

(iii) necessary registration with the concerned authorities; and

(iv) profitability of the account.

(b) 17 Tobacco Traders have been extended such facilities by IOB and 9 Tobacco Traders by UCO Bank.

(c) and (d) Yes, Sir. Non-exporters are also being provided credit facilities by these banks to enable them to conduct their domestic business.